

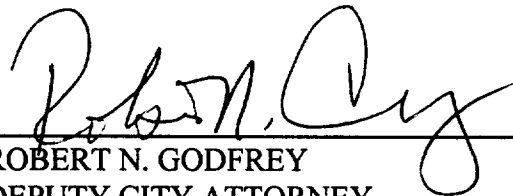
Entered - 05/19/00- sb
CL00L0291- DIANNE C. MITCHELL

01-*R*-0018

CLAIM OF: **AMERICAN INSTITUTE FOR MANAGING
DIVERSITY**
through its attorney,
Timothy J. Peadon
1201 West Peachtree Street
Atlanta, Georgia 30309-3424

For damages alleged to have been sustained as a result of the
payment of ad valorem taxes for the years 1994 to present.

THIS ADVERSED REPORT IS APPROVED

BY: 

ROBERT N. GODFREY
DEPUTY CITY ATTORNEY

DEPARTMENT OF LAW - CLAIM INVESTIGATION SUMMARY

Claim No. 00L0291

Date: December 27, 2000

Claimant /Victim **AMERICAN INSTITUTE FOR MANAGING DIVERSITY**

BY: (Atty) Timothy J. Peadon

Address: 1201 West Peachtree Street, Atlanta, Georgia 30309-3424

Subrogation: _____ Claim for Property damage \$ 16,904.67 Bodily Injury \$ _____

Date of Notice: 05/01/00 Method: Written, proper X Improper

Conforms to Notice: O.C.G.A. §36-33-5 X Ante Litem (6 Mo.) X

Date of Occurrence 1994 to present Place: 141 Pryor Street, SW

Department _____ Division: _____

Employee involved _____ Disciplinary Action: _____

NATURE OF CLAIM: The claimant has requested a refund of “erroneously and illegally assessed and collected” ad valorem property taxes. The Atlanta-Fulton County Board of Tax Assessors has authority over such matters and the claim has been forwarded to them for handling. The claimant’s attorney has been advised of this action.

INVESTIGATION:

Statements: City employee _____ Claimant _____ Others _____ Written _____ Oral _____

Pictures _____ Diagrams _____ Reports: Police _____ Dept Report _____ Other _____

Traffic citations issued: City Driver _____ Claimant Driver _____

Citation disposition: City Driver _____ Claimant Driver _____

BASIS OF RECOMMENDATION:

Function: Governmental _____ Ministerial _____

Improper Notice _____ More than Six Months _____ Other _____ Damages reasonable _____

City not involved	X	Offer rejected	Compromise settlement
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Repair/replacement by Ins. Co. _____ Repair/replacement by City Forces _____

Claimant Negligent	City Negligent	Joint	Claim Abandoned

Respectfully submitted,

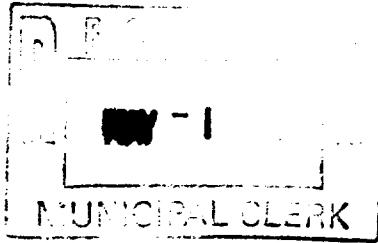
INVESTIGATOR - DIANNE C. MITCHELL

RECOMMENDATION:

Pay \$ Adverse X Account charged: 1A01 2J01 2H01

Claims Manager: *[Signature]* Concur/date 72-2800

Committee Action: _____ Council Action: _____



ALSTON & BIRD LLP

One Atlantic Center
1201 West Peachtree Street
Atlanta, Georgia 30309-3424

404-881-7000
Fax: 404-881-7777
www.alston.com

ENTERED - 5-19-00 - SB
00L0291 - DIANNE MITCHELL

M. Peadar
05/17/00
De

Timothy J. Peadar

Direct Dial: 404-881-7475

E-mail: tpeaden@alston.com

April 28, 2000

Via Certified Mail
Return Receipt Requested

05-01-00 P05:00 IN

City Council of Atlanta
55 Trinity Avenue SW
Suite 2900
Atlanta, GA 30335

Re: The American Institute for Managing Diversity
Property Tax Refund Claim Pursuant To O.C.G.A. §48-5-380
Fulton County Property Account No. 3580575

Gentlemen:

This letter serves as a refund claim pursuant to O.C.G.A. § 48-5-380 for ad valorem property taxes erroneously and illegally assessed and collected from The American Institute for Managing Diversity ("AIMD").

AIMD is a charitable organization located at 50 Hurt Plaza, Suite 1150, Atlanta, Georgia 30303. AIMD is devoted entirely to charitable pursuits, the charitable pursuits are for the benefit of the public, and the use of its property is devoted exclusively to those charitable pursuits. Accordingly, it qualifies as a "purely public charity" for property tax purposes pursuant to §48-5-41 (a)(4).

Nonetheless, AIMD has received numerous tax notices for the past several years for property taxes for personal property dating back to 1994. These notices relate to taxes purportedly owed by AIMD for property at 351 Westview.

These notices are illegal and erroneous because: (1) AIMD does not own any property at 351 Westview; and (2) as noted above, AIMD is a purely public charity under Georgia Law and does not owe property taxes. AIMD has applied for a property tax exemption which was erroneously denied by the Fulton County Board of Tax Assessors. AIMD has filed an appeal of such denial to Fulton County Superior Court.

1211 East Morehead Street
P. O. Drawer 34009
Charlotte, NC 28234-4009
704-331-6000
Fax: 704-334-2014

3605 Glenwood Avenue, Suite 310
P. O. Drawer 31107
Raleigh, NC 27622-1107
919-420-2200
Fax: 919-420-2260

601 Pennsylvania Avenue, N.W.
North Building, 11th Floor
Washington, DC 20004-2601
202-756-3300
Fax: 202-756-3333

As a result of the erroneous and illegal actions taken by the Fulton County Board of Tax Assessors, AIMD has made the following payments for which this letter serves as a refund claim;

December 19, 1997		\$10,000.00
March 20, 1998		\$ 3,912.01
March 17, 2000		\$ 2,992.66

Pursuant to O.C.G.A. §48-5-380, AIMD requests a refund of these erroneously and illegally collected taxes and furthermore requests a hearing on this matter.

Very truly yours,



Timothy J. Peaden

TJP:man

cc: Fulton County Board of Tax Assessors
Fulton County Tax Commissioner

ATL01/10714572v1

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